

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:
Masaharu Yamada, et al.

Application No.: 10//595,769

Confirmation No.: 6327

Filed: April 3, 2007

Art Unit: 1795

For: POWER GENERATION CELL FOR SOLID
ELECTROLYTE FUEL CELL

Examiner: Muhammad S Siddique

TRANSMITTAL OF POWER OF ATTORNEY AND STATEMENT UNDER 37 CFR §3.73(b)

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

Submitted herewith is a Power of Attorney from the Assignee.

In compliance with 37 CFR §3.73(b), the undersigned hereby states that **MITSUBISHI MATERIALS CORPORATION** is the assignee of the entire right, title and interest in the patent application identified above by virtue of an assignment from the inventor of the patent application identified above. The assignment was recorded in the United States Patent and Trademark Office at Reel 019104, Frame 0539.

The undersigned is authorized to act on behalf of the assignee.

In accordance with 37 CFR §3.36(a), submission of this Power of Attorney revokes any powers of attorney previously given.

All Correspondence in connection with this application should be sent to Leason Ellis LLP, customer no. 76808, telephone no. 914-288-0022.

Dated: April 26, 2010

Respectfully submitted,


By Melvin C. Garner
Melvin C. Garner
Registration No.: 26,272
Leason Ellis LLP
81 Main Street, Suite 503
White Plains, NY 10601
T: (914) 288-0022
F: (914) 288-0023
Attorneys for Applicants

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

GENERAL POWER OF ATTORNEY

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Owner Name: MITSUBISHI MATERIALS CORPORATION

Hereby appoints the patent practitioners associated with Leason Ellis LLP, Customer No. 76808 as attorneys of record to prosecute any and all patents and patent applications in which this General Power of Attorney as filed, and all continuations and divisions thereof, owned in whole or in part by the above-named owner, and to transact all business in the Patent and Trademark Office.

The undersigned is authorized to execute this document as or on behalf of the owner.

All Correspondence in connection with this application should be sent to Leason Ellis LLP, customer no. 76808, telephone no. 914-288-0022.

April 21, 2010
Date

Akihiko Ide
Signature

Typed Name: Akihiko IDE

Title: PRESIDENT
(acting on behalf of Owner)